

AMENDED IN ASSEMBLY MAY 7, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 1012

Introduced by Assembly Member Gomez

February 22, 2013

An act to amend Section 2615.6 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1012, as amended, Gomez. County tax bill: notice: property tax assistance and postponement.

Existing law requires, when the county sends to any person *a an annual tax bill*, that the bill be accompanied by a notice regarding property tax assistance and postponement for senior citizens, as specified. Existing law requires the text of this notice to be prepared by the Franchise Tax Board.

This bill would ~~eliminate~~ *provide that* the notification requirement regarding property tax *assistance and* postponement *programs* for senior citizens *shall be inoperative for any property tax year for which funding for these programs is not provided in state law.*

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 ~~SECTION 1. Section 2615.6 of the Revenue and Taxation~~
- 2 ~~Code is amended to read:~~
- 3 ~~2615.6. When the county sends to any person a tax bill, it shall~~
- 4 ~~be accompanied by a notice regarding property tax assistance for~~

1 ~~senior citizens under the Gonsalves-Deukmejian-Petris Senior~~
2 ~~Citizens Property Tax Assistance Law. The text of this notice shall~~
3 ~~be prepared by the Franchise Tax Board.~~

4 *SECTION 1. Section 2615.6 of the Revenue and Taxation Code*
5 *is amended to read:*

6 2615.6. (a) When the county sends to any person a tax bill,
7 it shall be accompanied by a notice regarding property tax
8 assistance and postponement for senior citizens under the
9 Gonsalves-Deukmejian-Petris Senior Citizens Property Tax
10 Assistance Law and the Senior Citizens Property Tax Postponement
11 Law. The text of this notice shall be prepared by the Franchise
12 Tax Board.

13 (b) *Subdivision (a) is inoperative for any lien date for which*
14 *funding for the Gonsalves-Deukmejian-Petris Senior Citizens*
15 *Property Tax Assistance Law (Chapter 1 (commencing with Section*
16 *20501) of Part 10.5 of Division 2), and for the Senior Citizens and*
17 *Disabled Citizens Property Tax Postponement Law (Chapter 2*
18 *(commencing with Section 20581) of Part 10.5 of Division 2), is*
19 *not provided by state law. If subdivision (a) has become inoperative*
20 *under this subdivision, subdivision (a) shall become operative*
21 *again commencing with the first lien date for which funding for*
22 *these laws is provided by state law.*